

Internal Revenue Service (IRS)*OMB Number:* 1545-0016*Form Number:* IRS Form 706-A*Type of Review:* Extension*Title:* United States Additional Estate Tax Return*Description:* Form 706-A is used by individuals to compute and pay the additional estate taxes due under Code section 2032A(c). IRS uses the information to determine that the taxes have been properly computed. The form is also used for the basis election of section 1016(c)(1).*Respondents:* Individuals or households*Estimated Number of Respondents/Recordkeepers:* 180*Estimated Burden Hours Per**Respondent/Recordkeeper:*

Recordkeeping—3 hr., 17 min.

Learning about the law or the form—2 hr., 13 min.

Preparing the form—1 hr., 46 min.

Copying, assembling, and sending the form to the IRS—1 hr., 3 min.

Frequency of Response: On occasion.*Estimated Total Reporting/**Recordkeeping Burden:* 1,499 hours.*OMB Number:* 1545-0021*Form Number:* IRS Form 709-A*Type of Review:* Extension*Title:* United States Short Form Gift Tax Return.*Description:* Form 709-A is used to report gifts that would be taxable except that they are "split" between husband and wife. The form is a simplified version of Form 709, designed to relieve these gift/taxpayers of the burden of filing Form 709. IRS uses the information to assure that "gift-splitting" was properly elected.*Respondents:* Individuals or households*Estimated Number of Respondents/Recordkeepers:* 45,000*Estimated Burden Hours Per**Respondent/Recordkeeper:*

Recordkeeping—13 min.

Learning about the law or the form—11 min.

Preparing the form—14 min.

Copying, assembling, and sending to the form to the IRS—20 min.

Frequency of Response: Annually.*Estimated Total Reporting/**Recordkeeping Burden:* 43,650 hours.*OMB Number:* 1545-0795*Form Number:* IRS Form 8233*Type of Review:* Extension*Title:* Exemption From Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual.*Description:* Compensation paid to nonresident alien (NRA) for independent personal service (i.e., as independent contractors) is generally

subject to the 30% withholding or graduated rates. However, such compensation may be exempt from withholding because of a U.S. tax treaty or personal exemption amount. Form 8233 is used to request the exemption. A withholding agent reviews the form and accepts it or not and forwards the form to IRS if the agent accepted it.

Respondents: Business or other for-profit, Individuals or households*Estimated Number of Respondents/Recordkeepers:* 6,800*Estimated Burden Hours Per**Respondent/Recordkeeper:*

Recordkeeping—26 min.

Learning about the law or the form—12 min.

Preparing and sending the form to the IRS—41 min.

Frequency of Response: Annually*Estimated Total Reporting/**Recordkeeping Burden:* 9,044 hours*OMB Number:* 1545-1072*Regulation ID Number:* INTL-952-86 Final*Type of Review:* Extension*Title:* Allocation and Apportionment of Interest Expense*Description:* The regulations provide rules concerning the allocation and apportionment of expenses to foreign source income for purposes of the foreign tax credit and other provisions*Respondents:* Individuals or households, Business or other for-profit*Estimated Number of Respondents:* 15,000*Estimated Burden Hours Per**Respondent:* 6 minutes*Frequency of Response:* On occasion*Estimated Total Reporting Burden:*

3,750 hours

Clearance Officer: Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW., Washington, DC 20224*OMB Reviewer:* Milo Sunderhauf (202) 395-7340, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.**Lois K. Holland,**

Departmental Reports Management Officer.

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Public Information Collection Requirements Submitted to OMB for Review

July 6, 1995.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the

Paperwork Reduction Act of 1980, Public Law 96-511. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

Bureau of Alcohol, Tobacco and Firearms (BATF)*OMB Number:* 1512-0005*Form Number:* ATF F 3210.1*Type of Review:* Extension*Title:* Application for Restoration of Firearms and/or Explosives*Description:* Certain categories of persons are prohibited from possessing explosives and firearms. This form is the basis for ATF

investigating the merits of an applicant to have his rights restored.

Respondents: Individuals or households*Estimated Number of Respondents:* 5,000*Estimated Burden Hours Per**Respondent:* 30 minutes*Frequency of Response:* On occasion*Estimated Total Reporting Burden:* 2,500 hours*OMB Number:* 1512-0024*Form Number:* ATF F 1 (5320.1)*Type of Review:* Revision*Title:* Application to Make and Register a Firearm*Description:* This form is used by the public when applying to make a firearm that falls within the purview of the National Firearms Act (NFA). The information supplied by the applicant on the form helps to establish the applicants eligibility for approval of the request.*Respondents:* Individuals or households, Business or other for-profit*Estimated Number of Respondents:* 1,271*Estimated Burden Hours Per**Respondent:* 4 hours*Frequency of Response:* On occasion*Estimated Total Reporting Burden:* 5,084 hours*OMB Number:* 1512-0026*Form Number:* ATF F 3 (5320.3)*Type of Review:* Revision*Title:* Application for Tax Exempt Transfer of Firearms and Registration of Special (Occupational) Taxpayer (26 U.S.C. 53, Firearms)*Description:* This application allows a special taxpayer firearms licensee to transfer a National Firearms Act firearms without payment of tax to another eligible special taxpayer upon

approval of ATF. The approval form is proof that the firearm is legally helped and legally transferred to the current holder of the firearm. Conversely lack of the form could indicate illegal possession.

Respondents: Individuals or households, Business or other for-profit

Estimated Number of Respondents: 22,579

Estimated Burden Hours Per Respondent: 30 minutes

Frequency of Response: On occasion

Estimated Total Reporting Burden: 112,895 hours

OMB Number: 1512-0027

Form Number: ATF F 4 (5320.4)

Type of Review: Extension

Title: Application for Tax Paid Transfer and Registration of a Firearm

Description: This form must be submitted to ATF to obtain approval for tax paid transfers of NFA firearms. Approval of a transfer and registration of a firearm to a new owner are accomplished with the information supplied on this document.

Respondents: Individuals or households, Business or other for-profit

Estimated Number of Respondents: 7,853

Estimated Burden Hours Per Respondent: 4 hours

Frequency of Response: On occasion

Estimated Total Reporting Burden: 31,412 hours

OMB Number: 1512-0095

Form Number: ATF F 5530.5

Type of Review: Extension

Title: Formula and Process for Nonbeverage Products

Description: Businesses which use taxpaid alcohol to manufacture nonbeverage products may file a claim for drawback (refund or remittance), if they can substantiate by using ATF Form 5530.5 that the spirits were used in the manufacture of products unfit for beverage use. This determination is based on the formula for the product.

Respondents: Business or other for-profit

Estimated Number of Respondents: 625

Estimated Burden Hours Per Respondent: 30 minutes

Frequency of Response: On occasion

Estimated Total Reporting Burden: 2,500 hours

OMB Number: 1512-0378

Recordkeeping Requirement ID Number: ATF REC 5530/1

Type of Review: Extension

Title: Applications and Notices—Manufacturers of Nonbeverage Products

Description: Reports (letterhead applications and notices) are submitted by manufacturers of nonbeverage products who are using distilled spirits on which drawback will be claimed. Reports ensure that operations are in compliance with the law; prevents spirits from diversion to beverage use. Protects the revenue.

Respondents: Business or other for-profit

Estimated Number of Respondents: 640

Estimated Burden Hours Per

Respondent: 30 minutes

Frequency of Response: On occasion

Estimated Total Reporting Burden: 640 hours

OMB Number: 1512-0379

Recordkeeping Requirement ID Number: ATF REC 5530/12

Type of Review: Extension

Title: Manufacturers of Nonbeverage Products—Records to Support Claims for Drawback

Description: Records required to be maintained by manufacturers of nonbeverage products are used to verify claims for drawback of taxes and hence, protect the revenue. Maintains accountability; allows tracing of spirits by audit.

Respondents: Business or other for-profit

Estimated Number of Recordkeepers: 611

Estimated Burden Hours Per

Recordkeeper: 21 hours

Frequency of Response: Monthly, Quarterly

Estimated Total Recordkeeping Burden: 12,831 hours

OMB Number: 1512-0514

Form Number: ATF F 5530.8

Type of Review: Extension

Title: Supporting Data for Nonbeverage Drawback Claims

Description: Data required to be submitted by manufacturers of nonbeverage products are used to verify claims for drawback of taxes and hence, protect the revenue. Maintains accountability, allows office (initial) verification of claims.

Respondents: Business or other for-profit

Estimated Number of Respondents: 611

Estimated Burden Hours Per

Respondent: 1 hour

Frequency of Response: Quarterly

Estimated Total Reporting Burden: 3,666 hours

Clearance Officer: Robert N. Hogarth (202) 927-8930, Bureau of Alcohol, Tobacco and Firearms, Room 3200, 650 Massachusetts Avenue, NW., Washington, DC 20226

OMB Reviewer: Milo Sunderhauf (202) 395-7340, Office of Management and

Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer.

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Public Information Collection Requirements Submitted to OMB for Review

July 10, 1995.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1980, Public Law 96-511. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

Bureau of Alcohol, Tobacco and Firearms (BATF)

OMB Number: 1512-0020

Form Number: ATF F 9 (5320.0)

Type of Review: Extension

Title: Application and Permit for

Permanent Exportation of Firearms

Description: This form is used to obtain permission to export firearms and serves as a vehicle to allow either the removal of the firearm from registration in the National Firearms Registration and Transfer Record or collection of an excise tax. It is used by Federal firearms licensees and others to obtain a benefit and by ATF to determine and collect taxes.

Respondents: Business or other for-profit, Individuals or households

Estimated Number of Respondents: 70

Estimated Burden Hours Per

Respondent: 18 minutes

Frequency of Response: On occasion

Estimated Total Reporting Burden: 1,050 hours

OMB Number: 1512-0022

Form Number: ATF F 5320.20

Type of Review: Extension

Title: Application to Transport Interstate or Temporarily Export Certain

National Firearms Act (NFA) Firearms

Description: This form is used to request permission to move certain NFA firearms in interstate or foreign commerce.

Respondents: Individuals or households

Estimated Number of Respondents: 800

Estimated Burden Hours Per

Respondent: 30 minutes